

Exhibit - A

WR Grace and Co.
 Fee Application Preparation
 Month ended September 30, 2005

| Date | Hours | Description of Services Provided | Bill Rate | Extended Cost |
|------------------------------------|-------|----------------------------------|-----------|---------------|
| FEE APPLICATION PREPARATION | | | | |

Name: Allison Reeder

| | | | | |
|-----------|-----|---|----------|-----------|
| 9/4/2005 | 2.0 | Prepare fee application for submission to bankruptcy courts | \$ 98.00 | \$ 196.00 |
| 9/8/2005 | 1.0 | Prepare fee application for submission to bankruptcy courts | \$ 98.00 | \$ 98.00 |
| 9/15/2005 | 0.5 | Prepare fee application for submission to bankruptcy courts | \$ 98.00 | \$ 49.00 |
| 9/25/2005 | 1.0 | Prepare fee application for submission to bankruptcy courts | \$ 98.00 | \$ 98.00 |
| 9/28/2005 | 1.5 | Prepare fee application for submission to bankruptcy courts | \$ 98.00 | \$ 147.00 |
| 9/30/2005 | 1.0 | Prepare fee application for submission to bankruptcy courts | \$ 98.00 | \$ 98.00 |

| | |
|------------|--|
| <u>7.0</u> | Total Grace Time Tracking Charged Hours |
|------------|--|

Totals

| |
|------------|
| <u>7.0</u> |
|------------|

| |
|------------------|
| <u>\$ 686.00</u> |
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Professional Profiles
 WR Grace Time Tracking - Audit
 For the Month Ended September 30, 2005

| Name of Professional | Position with the Firm | Number of Years in Profession | Project | Hourly Bill Rate | Total Hours | Total Compensation |
|-------------------------|---------------------------|----------------------------------|------------------|---------------------|----------------|-----------------------|
| William Bishop | Audit Partner | 27 | Integrated Audit | \$619.00 | 19.0 | \$ 11,761.00 |
| Peter Woolf | Tax Partner | 25 | Integrated Audit | \$450.00 | 2.0 | \$ 900.00 |
| Lawrence Dodyk | Audit Partner | 23 | Integrated Audit | \$849.00 | 8.5 | \$ 7,216.50 |
| David Kaplan | Audit Partner | 29 | Integrated Audit | \$882.00 | 0.5 | \$ 441.00 |
| Paul Kepple | Audit Partner | 17 | Integrated Audit | \$849.00 | 2.0 | \$ 1,698.00 |
| David Cook | Audit Partner | 23 | Integrated Audit | \$815.00 | 1.5 | \$ 1,222.50 |
| Robert Keehan | Audit Partner | 18 | Integrated Audit | \$619.00 | 2.0 | \$ 1,238.00 |
| Tom Kalinosky | Audit Specialist | 20+ | Integrated Audit | \$609.00 | 1.5 | \$ 913.50 |
| Lisa Slotznick | Director | 26 | Integrated Audit | \$520.00 | 1.0 | \$ 520.00 |
| Kevin C McGonigle | Audit Senior Manager | 10 | Integrated Audit | \$619.00 | 6.8 | \$ 4,209.20 |
| John E Newstead | Audit Senior Manager | 10+ | Integrated Audit | \$342.00 | 11.2 | \$ 3,830.40 |
| David C Lloyd | Audit Senior Manager | 14 | Integrated Audit | \$355.00 | 18.9 | \$ 6,709.50 |
| Jody Beth Underhill | Tax Senior Manager | 20 | Integrated Audit | \$225.00 | 9.2 | \$ 2,070.00 |
| Sandra David | Audit Manager | 7 | Integrated Audit | \$269.00 | 3.8 | \$ 1,022.20 |
| Ryan Grady | Audit Manager | 4 | Integrated Audit | \$245.00 | 60.9 | \$ 14,920.50 |
| Pamela Reinhardt | Audit Senior Associate | 3 | Integrated Audit | \$185.00 | 21.0 | \$ 3,885.00 |
| Yuan Helen Deng | Audit Senior Associate | <3 | Integrated Audit | \$203.00 | 2.0 | \$ 406.00 |
| Francois C Barnard | Audit Senior Associate | 7 | Integrated Audit | \$191.00 | 48.0 | \$ 9,168.00 |
| Maria Afuang | Audit Senior Associate | 4 | Integrated Audit | \$171.00 | 7.3 | \$ 1,248.30 |
| Cindy Y Chen | Audit Senior Associate | 2 | Integrated Audit | \$191.00 | 45.8 | \$ 8,747.80 |
| Jaeki Chang | Audit Senior Associate | 5 | Integrated Audit | \$191.00 | 25.6 | \$ 4,889.60 |
| Marshall Zvarevashe | Audit Senior Associate | >3 | Integrated Audit | \$191.00 | 36.5 | \$ 6,971.50 |
| Lynda Keorlet | Audit Associate | 1 | Integrated Audit | \$106.00 | 125.6 | \$ 13,313.60 |
| Erica Margolius | Audit Associate | 1 | Integrated Audit | \$106.00 | 122.1 | \$ 12,942.60 |
| Michael McDonnell | Audit Associate | 3 | Integrated Audit | \$138.00 | 24.0 | \$ 3,312.00 |
| Christopher W Park | Audit Associate | 2 | Integrated Audit | \$138.00 | 6.1 | \$ 841.80 |
| Evelyn Fisher | Audit Associate | <1 | Integrated Audit | \$106.00 | 9.8 | \$ 1,038.80 |
| Casey Spriggs | Audit Associate | <1 | Integrated Audit | \$106.00 | 8.0 | \$ 848.00 |
| Moon Y Park | Audit Associate | <1 | Integrated Audit | \$133.00 | 31.6 | \$ 4,202.80 |
| Thomas S Masterson | Audit Associate | <1 | Integrated Audit | \$141.00 | 39.3 | \$ 5,541.30 |
| Brian F Merrick | Audit Associate | >1 | Integrated Audit | \$153.00 | 35.9 | \$ 5,492.70 |
| Claudio Lee | Audit Associate | <1 | Integrated Audit | \$133.00 | 38.1 | \$ 5,067.30 |
| | | TOTAL | | | 775.5 | \$ 146,589.40 |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|------------------------------|-------------|--|
| Name: William T. Bishop, Jr. | | |
| 9/1/2005 | 0.7 | Review Grace draft audit committee presentation |
| 9/1/2005 | 0.3 | Correspond with B Kenny (Grace) about audit committee presentation |
| 9/6/2005 | 0.5 | Discuss status of Dupont liability discussion with B Tarola (Grace) |
| 9/7/2005 | 1.6 | Read Grace audit committee package |
| 9/7/2005 | 0.4 | Read monthly financial statements |
| 9/8/2005 | 3.0 | Attend audit committee meeting |
| 9/16/2005 | 0.5 | Discuss Dupont liability issue with B Tarola (Grace) |
| 9/19/2005 | 0.5 | Discuss bank confirmation planning with R Grady (PwC) |
| 9/26/2005 | 0.5 | Discuss natural gas contract accounting with R Keehan, D Lloyd and R Grady (PwC) |
| 9/28/2005 | 4.0 | Travel to Fort Lauderdale |
| 9/28/2005 | 3.0 | Discuss income tax accounting and issues with E Filon, J Gibbs, D Nagashike (Grace), P Woolf, J Underhill, D Lloyd and R Grady (PwC) |
| 9/28/2005 | 1.0 | Discuss audit planning for income taxes with P Woolf, J Underhill, D Lloyd and R Grady (PwC) |
| 9/29/2005 | 3.0 | Travel back from Fort Lauderdale |
| | 19.0 | Total Grace Financial Statement Audit Charged Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|-------------------|------------|--|
| Name: Peter Woolf | | |
| 9/7/2005 | 1.0 | Discussion with Joe Gibbs and various topics including Section 965 |
| 9/19/2005 | 1.0 | Discussion with Joe Gibbs regarding meeting and discussion regarding fin sub/europe reorg/qty prov |
| | <u>2.0</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>2.0</u> | Total Hours |

WR Grace & Co., Inc.
 Time Summary Report - Audit
 Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|----------------------|-------|--|
| Name: Lawrence Dodyk | | |
| 9/1/2005 | 1.0 | Read Dupont memo from engagement team |
| | 0.5 | Discuss matter with P Kepple (PwC) |
| | 1.5 | Review APB 16 and FAS 141 for text on contingent consideration |
| 9/2/2005 | 1.0 | Continue review into Dupont issue |
| | 0.5 | Discuss matter with P Kepple (PwC) |
| 9/9/2005 | 3.0 | Continue review into Dupont issue |
| 9/12/2005 | 1.0 | Continue review into Dupont issue |
| <u>8.5</u> | | Total Grace Financial Statement Audit Charged Hours |
| <u>8.5</u> | | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|--------------------|------------|---|
| Name: David Kaplan | | |
| 9/21/2005 | 0.5 | Read memo on Dupont purchase accounting issue |
| | <u>0.5</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>0.5</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended Septemeber 30, 2005

| Date | Hours | Description of Services Provided |
|-------------------|------------|--|
| Name: Paul Kepple | | |
| 9/1/2005 | 0.5 | Discuss purchase accounting issue with L Dodyk |
| 9/2/2005 | 0.5 | Discuss purchase accounting issue with L Dodyk |
| 9/9/2005 | 1.0 | Read memo on purchase accounting issue from Grace team |
| | <u>2.0</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>2.0</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|------------------|------------|--|
| Name: David Cook | | |
| 9/1/2005 | 1.0 | Review memo from engagement team re Ludox/Dupont purchase accounting |
| | 0.5 | Review APB 16 guidance |
| | <u>1.5</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>1.5</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|---------------------|------------|---|
| Name: Robert Keehan | | |
| 9/21/2005 | 0.5 | Review purchase accounting memo on Dupont matter |
| | 0.5 | Review natural gas contracts and client memo |
| 9/26/2005 | 0.5 | Discuss natural gas contracts issue with B Bishop, R Grady, D Lloyd (PwC) |
| | 0.5 | Research DIG issues C-10, C-15 |
| | <u>2.0</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>2.0</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|---------------------|------------|---|
| Name: Tom Kalinosky | | |
| 9/27/2005 | 0.5 | Review Grace environmental summary |
| 9/28/2005 | 0.5 | Review Grace control matrix |
| 9/29/2005 | 0.5 | Review Grace control matrix |
| | <u>1.5</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>1.5</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|----------------------|------------|--|
| Name: Lisa Slotznick | | |
| 9/16/2005 | 1.0 | Conference call with client related to self-insurance accrual and data |
| | <u>1.0</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>1.0</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|-------------------------|------------|---|
| Name: Kevin C McGonigle | | |
| 9/1/2005 | 2.8 | Read engagement team memo on ludox issue and perform research into appropriate accounting |
| 9/2/2005 | 0.6 | Continue with research into ludox accounting matter |
| 9/9/2005 | 1.0 | Discuss with Ryan Grady of PwC team facts around ludox accounting matter |
| | 1.6 | Continue with research into ludox accounting matter |
| 9/12/2005 | 0.8 | Continue with research into ludox accounting matter |
| | <u>6.8</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>6.8</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|---------------------|-------------|--|
| Name: John Newstead | | |
| 9/1/2005 | 0.4 | emails re testing approach |
| 9/13/2005 | 1.5 | project update and review of progress in IT testing |
| 9/14/2005 | 0.9 | discussion with F Barnard re IT application controls and resources |
| 9/15/2005 | 1.5 | review of testing results |
| 9/16/2005 | 1.2 | Meeting with R Grady PwC re project control and budget |
| | 1.3 | meeting with F Barnard re IT location visits and testing outcomes |
| 9/20/2005 | 1.0 | emails re testing approach and scoping |
| 9/21/2005 | 0.6 | emails on international testing |
| | 0.9 | analysis of walkthroughs |
| 9/22/2005 | 0.7 | review of instructions and scope for company level controls |
| | 0.7 | review of environmental key controls |
| 9/28/2005 | 0.5 | review of documentation re application control testing |
| | <u>11.2</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>11.2</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|-------------------|-------------|---|
| Name: David Lloyd | | |
| 9/8/2005 | 2.0 | Attend audit committee meeting |
| | 0.5 | Collect information on LUDOX transaction for national office consultation |
| 9/12/2005 | 0.5 | Call with B Bishop, R Grady and K McGonigle (PwC) on LUDOX issue. |
| 9/16/2005 | 1.0 | Research on natural gas forward contracts and put options. |
| 9/22/2005 | 0.5 | Review literature on derivative accounting for commodity contracts. |
| | 0.5 | Call with D Sheth (PwC) on fraud risk assessment and review of documentation |
| | 1.1 | Review planning section of MyClient database. |
| 9/26/2005 | 1.0 | Call with R Grady, B Bishop and R Keehan (PwC) on derivative issue |
| 9/28/2005 | 4.0 | Travel to Ft. Lauderdale for meeting with Grace and PwC tax personnel |
| | | Discuss income tax accounting and issues with E Filon, J Gibbs, D Nagashike (Grace), P Woolf, J Underhill, B Bishop and R Grady (PwC) |
| | 3.0 | |
| | 1.0 | Discuss audit planning for income taxes with P Woolf, J Underhill, B Bishop and R Grady (PwC) |
| 9/29/2005 | 3.8 | Travel from Ft. Lauderdale |
| | <u>18.9</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>18.9</u> | Total Hours |

WR Grace & Co., Inc.
 Time Summary Report - Tax
 Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|---------------------------|------------|--|
| Name: Jody Beth Underhill | | |
| TAX TIME INCURRED | | |
| 9/8/2005 | 1.2 | Follow up and review past e/mails regarding prior acquisition/purchase by Dupont from WR Grace dating back to 2000 and review the accounting and tax treatment. |
| 9/13/2005 | 1.0 | Follow up e/mails and telephone conversations regarding year end planning meeting to be held on September 28 in Boca Raton, FL. |
| 9/28/2005 | 7 | Interim audit and tax planning meeting for year end and review of other tax related matters. Included various meetings with B.Bishop, D.Lloyd, R.Grady, P.Woolf, E.Filon and J.Gibbs. Included preliminary time to review the prior year workpapers, SEC filings and current year 10Q's. |
| | <u>9.2</u> | Total Grace Tax Charged Hours |
| | <u>9.2</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Tax
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|--------------------|------------|---|
| Name: Sandra David | | |
| Audit Hours | | |
| 9/12/2005 | 2.0 | 404 Planning Meeting with Ryan, Erika, and Mike |
| 9/20/2005 | 1.8 | 404 Planning for Chicago walkthroughs and testing |
| | <u>3.8</u> | Total Grace Tax Charged Hours |
| | <u>3.8</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|------------------|-------|---|
| Name: Ryan Grady | | |
| 9/1/2005 | 1.2 | Review planning steps for year end database |
| | 1.6 | Review planning steps for year end database |
| 9/2/2005 | 1.1 | Discuss quarter issues with M Brown (Grace) |
| | 0.9 | Research business combinations accounting guidance |
| | 1.5 | Research business combinations accounting guidance |
| 9/6/2005 | 0.5 | Modify LUDOX formal consultation memo |
| | 1.0 | Discuss LUDOX matter with K McGonigle (PwC) |
| | 1.8 | Prepare materiality analysis for LUDOX matter |
| 9/8/2005 | 0.8 | Research business combinations accounting guidance |
| 9/9/2005 | 1.2 | Research business sale accounting |
| | 0.9 | Discuss quarter issues with M Brown (Grace) (Middy acquisition, Owensboro sale) |
| | 1.5 | Draft preliminary memo re: Owensboro sale |
| | 0.9 | Modify LUDOX materiality anlysis |
| | 0.8 | Modify LUDOX materiality anlysis |
| 9/12/2005 | 0.5 | Call with B Bishop, D Lloyd and K McGonigle (PwC) on LUDOX issue. |
| | 1.1 | Further research into LUDOX issue - guidance re: beyond a reasonable doubt |
| | 0.8 | Discussion with M Brown re: LUDOX matter updates |
| | 1.5 | Modify formal consultation memo re: LUDOX |
| | 1.5 | Draft FAS 141 accounting model for LUDOX |
| | 1.5 | Draft FAS 141 accounting model for LUDOX |
| 9/16/2005 | 1.2 | Meeting with J Newstead PwC re project control and budget |
| 9/19/2005 | 0.5 | Discuss bank confirmation planning with B Bishop (PwC) |
| 9/20/2005 | 0.5 | Research PwC audit re: bank confirmation policy |
| | 1.8 | Review draft international instruction letter and include comments thereon |
| | 1.2 | Review database planning steps |
| | 0.6 | Research into LUDOX matter |
| 9/21/2005 | 1.4 | Modify materiality analysis for LUDOX |
| | 2.1 | Modiy FAS 141 model for LUDOX |
| | 0.1 | Phone meeting with E Fisher (PwC) to discuss updating work schedules and estimated budgets. |
| | 0.2 | Phone meeting with E Fisher (PwC) to discuss updating WR Grace Engagement Profitability Tool. |
| | 0.5 | Discuss quarter issues with M Brown (Grace) (Alltech purchase accounting cleanup) |
| | 1.2 | Research business combination accounting - allocation period and related adjustments |
| | 1.5 | Review draft Alltech memo |
| | 1.9 | Draft memo to file re: Alltech purchase accounting |
| | 2.5 | Read August monthly financial statements and compile followup questions for quarterly review |
| | 0.7 | Review accounting for derivatives and hedging activities |
| 9/22/2005 | 0.6 | Review natural gas hedge contracts |
| | 0.5 | Discuss natural gas contract accounting with R Keehan, D Lloyd and B Bishop (PwC) |
| 9/27/2005 | | Meeting with E Fisher (PwC) to discuss updates to WR Grace work schedules and budgeting spreadsheets. |
| | 0.1 | |
| | 1.1 | Review Grace project management and budget update |
| | 0.9 | Continue review of project management and budget update |
| | 2.5 | Research accounting for hedging and derivative activities |
| 9/28/2005 | 0.9 | Review client memo on natural gas forward purchase contracts |
| | | Discuss income tax accounting and issues with E Filon, J Gibbs, D Nagashike (Grace), P Woolf, J Underhill, D Lloyd and B Bishop (PwC) |
| | 3.0 | |
| | 1.0 | Discuss audit planning for income taxes with P Woolf, J Underhill, D Lloyd and B Bishop (PwC) |
| | 2.5 | Write up summary of meeting with Grace tax personell |

| | | |
|-----------|-----|--|
| | 2.2 | Revise audit plan document resulting from discussion with Grace tax and PwC tax team |
| | 1.1 | Review accounting for income tax contingencies and other related matters |
| 9/29/2005 | 1.5 | Travel from Ft Lauderdale at 50% of time incurred |
| | 0.8 | Revise summary write-up from Grace tax visit |
| | 1.4 | Begin draft of quarterly review issues summary for 10-Q review |
| | 0.3 | Call with M Brown (Grace) re: LUDOX update |

| | |
|------|---|
| 60.9 | Total Grace Financial Statement Audit Charged Hours |
| 60.9 | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|------------------|-------------|---|
| Name: Ryan Grady | | |
| 9/27/2005 | 1.0 | Meeting with Grace employee (B. Craft) to go through inventory walkthrough |
| | 1.0 | Meeting with Grace employee (W. Revoir) to go through inventory walkthrough |
| | 1.0 | Meeting with Grace employee (N. Carpenter) to wrap the 404 testing |
| | 1.0 | Meeting with R. Grady (PwC) to update him on the testing and walkthroughs for Chicago |
| | 4.0 | Documenting and reviewing the walkthroughs and testing for 71st Chicago Davison plant |
| 9/28/2005 | 1.0 | Preparing 3rd Quarter PBC listings for Davison and Corporate Teams |
| | 2.0 | Reviewing the integrated database to update the planning section |
| | 3.0 | Reading through the Curtis Bay 404 testing results |
| 9/29/2005 | 1.0 | Researching update materials and industry reports for the Grace planning meeting |
| | 6.0 | Meeting with R. Grady (PwC) to get updated on all the Grace events and the audit plan |
| | <u>21.0</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>21.0</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|-----------------------|------------|--|
| Name: Yuan Helen Deng | | |
| 9/15/2005 | 1.0 | WR grace in SOX testing and budgeting for SAP testing. |
| | 1.0 | Review and Classify SAP Application Controls |
| | <u>2.0</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>2.0</u> | Total Grace Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|------------------------|-------------|--|
| Name: Francois Barnard | | |
| 9/20/2005 | 2.0 | Reviewing management application inventory list as well as review of budget |
| 9/21/2005 | 3.0 | Preparation meeting for the start of our project at Grace |
| 9/26/2005 | 2.00 | Review and discuss walkthrough and test plan for computer operations |
| | 2.00 | Review and discuss walkthrough and test plan for security |
| | 2.00 | Review and discuss walkthrough and test plan for change management |
| | 0.40 | Meetings with Internal Audit manager to discuss work and start of engagement |
| | 0.40 | Discussion of Unix and Oracle work with TDS team on-site to perform work |
| | 2.00 | Distributing work assignments and assigning tasks to the team |
| | | Review and discuss of Firefighter access used to monitor super user access |
| | 1.20 | Review and discuss walkthrough procedures for the SOAR application |
| 9/27/2005 | 0.40 | Kick off, with the infrastructure senior management |
| | 1.50 | Review of walkthrough procedures for computer operations |
| | 0.50 | Review of walkthrough procedures for SAP security controls |
| | 2.00 | Reviewing test and walkthrough template structure and providing feedback |
| | 2.00 | Working on SAP security test plans |
| | 1.50 | Working on Computer Operation test plan |
| | 0.40 | Review Unix walkthrough procedures |
| | 1.70 | Working on application test plan |
| 9/28/2005 | 7.00 | Working on application controls test plan |
| | 1.00 | Reviewing application controls test plans completed by staff members |
| | 2.00 | Review test plans complete by staff members |
| 9/29/2005 | 6.00 | Working on SAP application controls |
| | 0.20 | Discussing process with manager of Internal audit |
| | 1.80 | Reviewing work of other team members |
| | <u>43.0</u> | Total Grace Financial Statement Audit Charged Hours |

SARBANES OXLEY TIME INCURRED

| | | |
|-----------|-------------|---|
| 9/2/2005 | 3.00 | Discussion of LAN / WAN controls and the inclusion / exclusion of key controls for Columbia |
| 9/12/2005 | 2.00 | Kick off, of TDS security work as well as discussion on update, DBA access controls |
| | <u>5.0</u> | |
| | <u>48.0</u> | Total Grace Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|--------------------|-------|---|
| Name: Maria Afuang | | |
| 9/9/2005 | 0.5 | Discussion with Michael Brown (Grace) regarding DMG questions |
| | 0.9 | Preparing files to be sent to DMG |
| 9/14/2005 | 0.6 | Documentation of materiality computation in the database |
| 9/16/2005 | 1.5 | Complete and review planning steps in the database |
| 9/27/2005 | 2.0 | Review of PBC list for the 3rd quarter review |
| | 0.9 | Updating independence database and teamfind |
| | 0.9 | Update year end database with 404 testings |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|--------------------|-------------|---|
| Name: Cindy Y Chen | | |
| 9/8/2005 | 2.0 | Planning for 2005 audit. Review Budget, site visit timeline and requesting staff. |
| 9/9/2005 | 2.0 | Review WR Grace 2004 workpaper and reivew |
| 9/12/2005 | 2.0 | Meet with B. Summerson (Grace) for 2005 Audit kick-off meeting and discuss the UNIX and Oracel system review. |
| | 3.0 | Set up walkthrough and testing template for computer operations, change management and security sections. |
| 9/13/2005 | 2.0 | Review WR Grace engagemenet budget and staffing. |
| 9/15/2005 | 2.0 | Reconcile 2004 IT control matrix to 2005 IT control matrix for update. |
| 9/23/2005 | 1.0 | Prepare and lead Grace Internal kick off meeting with the PwC SPA team members. |
| | 2.0 | Review Grace IT general computer controls documentation and set up walkthrough and testing templates. |
| 9/26/2005 | 0.3 | Attend safety training provided by B. Jurd (Grace) |
| | 2.0 | Discuss and review SORE change management control templates and management documentation with J. Chang (PwC) |
| | 1.0 | Review data center control templates and management documention with B. Merrick (PwC) |
| | 1.0 | Discuss notes from internal kick off meeting with B.Merrick, PwC. |
| | 3.2 | Review Operating System and Database control matrix and Grace's test results. |
| 9/27/2005 | 0.5 | Discuss the walkthrough procedure for SOAR security with J.Chang, PwC. |
| | 1.0 | Discuss the walkthrough procedure for SOAR change management with J.Chang, PWC. |
| | 0.8 | Review selection of testing procedures with B. Merrick, PwC. |
| | 5.7 | Review the workpaper from the following section and provide comments to the staff: SOAR change management & security; SAP change management and security; Data Center (Columbia, MD); Backup and Scheduling |
| 9/28/2005 | 3.0 | Write SAP Application control testing plan for the Inventory Module |
| | 2.0 | Review the list of all SAP application controls and perform desing review |
| | 3.0 | Reviewmanagement's Wide Area Network and Infrastructure Change Management documentation |
| 9/29/2005 | 0.4 | Review walkthrough procedures for Infrastructure Change Management with M.Park (PwC) |
| | 0.6 | Review Data Center testing controls template with B. Merrick, PwC. |
| | 0.5 | Contact Chuck Tremberly (Grace) and Set up logistics for Cambridge site visit |
| | 0.8 | Perform testing analysis by placing all Information Technology key controls in to buckets 1 & 2 |
| | 4.0 | Review the following test plans: Data Center, SOAR Security, SOAR Change Management. |
| | <u>45.8</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>45.8</u> | Total Grace Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|--------------------------|-------------|---|
| Name: Jaeki Chang | | |
| 9/23/2005 | 1.0 | Meet with engagement team and discuss audit strategy |
| 9/26/2005 | 2.0 | Review the SOAR security control templates. |
| | 2.0 | Review the SOAR change management control templets. |
| | 0.5 | Discuss SORE security control templates and management documentation with Francois Barnard, PWC. |
| | 0.5 | Discuss SORE change management control templates and management documentation with Cindy Chen, PWC. |
| | 2.5 | Define the walkthrough procedure for SOAR security controls. |
| | 0.3 | Participate in Safety Training conducted by Brett Jurd from Grace. |
| 9/27/2005 | 3.0 | Define the walkthrough procedure for SOAR change management controls. |
| | 0.5 | Discuss the walkthrough procedure for SOAR security with Cindy Chen, PWC. |
| | 1.0 | Update the walkthrough procedure for SOAR security controls. |
| | 1.0 | Discuss the walkthrough procedure for SOAR change management with Cindy Chen, PWC. |
| | 1.5 | Update the walkthrough procedure for SOAR change management controls. |
| | 1.0 | Review the Data Center Operations Documents. |
| 9/28/2005 | 2.0 | Review the test procedure for SOAR security. |
| | 2.0 | Review the test procedure for SOAR change management. |
| 9/29/2005 | 2.5 | Define the test procedures for SOAR security |
| | 2.0 | Define the test procedures for SOAR change management |
| | 0.3 | Meet with engagement team and discuss walkthrough procedures. |
| | <u>25.6</u> | Total Grace Financial Statement Audit Charged Hours |
| | <u>25.6</u> | Total Grace Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|---------------------------|--------------|---|
| Name: Marshall Zvarevashe | | |
| 9/9/2005 | 1.0 | Review assignment instructions and prior year documentation - prior year templates, MyClient |
| | 2.5 | Review documentation of work performed by client and prepare walkthrough templates - Operations |
| | 3.5 | Review documentation of work performed by client and prepare walkthrough templates - Security |
| 9/23/2009 | 1.0 | Engagement kick off meeting. Discussed scope and approach of engagement. |
| 9/26/2005 | 3.5 | Review documentation: Procedures and Policies for Database and Operating System |
| | | Meet with Pete Wood, UNIX administrator and TDS team to discuss script results |
| | 1.0 | Conference call meeting with Donna Wilson, Oracle Manager and TDS to discuss script results |
| | 0.3 | Discuss and review controls matrix for Data Center with Brian Merrick (PwC) |
| | 3.0 | Prepare walkthrough plans for UNIX Operating System and Database |
| | 0.3 | Safety briefing with WR Grace, Bret Jurd |
| 9/27/2005 | 1.0 | Perform walkthrough procedures with Hardware Pete Wood |
| | 0.5 | Walkthrough procedures via concall with DBA Manager, Donna Wilson |
| | 3.5 | Document walkthrough procedures for Operating System |
| | 2.5 | Document walkthrough procedures for Database |
| | 0.5 | Walkthrough documentation coaching review with Francois Barnard |
| | 0.5 | Discuss walkthrough procedures for data centre with Brian Merrick (PwC) |
| 9/28/2005 | 0.5 | Meet with PwC Senior Associate Cindy Chen; team discussion- tracking time |
| | 0.9 | Meet with WR Grace Data Center, Richard Lewis for data center walkthrough |
| | | Meet with WR Grace Site Services Manager, David Hemphill and performed walkthrough |
| | 1.6 | procedures for facilities: UPS, A/C, Generators, Site tour |
| | 1.0 | Prepare MyClient memo for Data Centre scope and walkthrough |
| | 0.8 | Discuss and prepare for data center walkthrough with PwC Associate, Claudio Lee |
| | 1.5 | Prepare testing templates for UNIX Operating System and Database |
| | 0.3 | Review data centre walkthrough prepared by Claudio Lee (PwC) |
| 9/29/2005 | 1.0 | Assist PwC Associate Jaeki Chang prepare test template for SOAR Security |
| | 1.1 | Review walkthrough documentation with PwC Associate Claudio Lee for Data Centre. |
| | | Inquire from WR Grace, Hardware and Operating System Support Manager Pete Wood, about |
| | 0.2 | O/S controls |
| | 1.5 | Review walkthrough and test plan documentation for O/S and DB for attachment to my client. |
| | 0.2 | Prepare request list for DB and OS |
| | 0.3 | Meet with engagement team and discuss walkthrough procedures |
| | 1.0 | Review SAS 70 documentation and prepare template |
| | <u>36.50</u> | Total Grace Time Tracking Charged Hours |
| | <u>36.50</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|---------------------|-------------|---|
| Name: Lynda Keorlet | | |
| 9/1/2005 | 1.6 | Updating MyClient to 2005 Master Data Set - Davison & GPC - Purchases & Payables Process |
| | 2.0 | Updating MyClient to 2005 Master Data Set - Davison & GPC - Treasury Process |
| | | Updating MyClient to 2005 Master Data Set - Davison & GPC - Investments & Inventory |
| 9/2/2005 | 2.7 | Processes |
| | 2.3 | Updating MyClient to 2005 Master Data Set - Davison & GPC - PPE |
| 9/6/2005 | 2.5 | Updating MyClient to 2005 Master Data Set - Davison & GPC - Goodwill & Payroll Processes |
| | | Updating MyClient to 2005 Master Data Set - Davison & GPC - Income Taxes & Period End |
| | 1.5 | Reporting |
| | 2.5 | Updating MyClient to 2005 Master Data Set - Corporate |
| | 1.5 | Updating MyClient to 2005 Master Data Set - comparing 2005 database status to prior year |
| 9/7/2005 | 3.5 | Updating MyClient to 2005 Master Data Set - Corporate |
| | 2.0 | Updating MyClient to 2005 Master Data Set - Other & finalization procedures |
| | 2.5 | Updating MyClient to 2005 Master Data Set - Completion procedures |
| 9/8/2005 | 2.7 | Updating MyClient to 2005 Master Data Set - wrapping up |
| | 3.0 | Making final changes to MyClient - compiling a list of sections that might still need changes |
| | 2.8 | Creating preliminary PBC list for Chicago 71st Street and updating the RCM |
| 9/9/2005 | 1.0 | Finishing MyClient update by making changes per R.Grady (PwC) |
| | | Meeting with R.Grady (PwC) and E.Margolius (PwC) to go over audit status and next steps and |
| | 0.9 | receive instructions for assignment |
| | 3.1 | Compiling Darex time for 2003 and 2002 using prior year databases for select individuals |
| 9/12/2005 | 2.0 | Rolling forward Q3 database for 2005 and releasing to team with help of E.Margolius (PwC) |
| 9/19/2005 | 1.6 | Creating Summaries of Comfort - Corporate |
| | 0.2 | Following up with R.Grady (PwC) as to status of Darex questions surrounding timetracking |
| | 2.5 | Updating Summaries of Comfort to reflect changes to audit steps per R.Grady |
| 9/20/2005 | 0.8 | Reading through WR Grace Q2 database to get a sense of what to expect for Q3 |
| | 2.0 | Rolling forward lead schedules for Davison Revenue & Receivables Process |
| 9/21/2005 | 0.3 | Rolling forward lead schedules for Davison Revenue & Receivables Process |
| | 1.0 | Rolling forward lead schedules for Davison Purchases & Payables Process |
| | 1.6 | Rolling forward lead schedules for Davison Inventory & Investments Processes |
| | | Updating MyClient & Summaries of Comfort per comments of R.Grady for Davison Treasury and |
| | 1.5 | Purchases Processes |
| | 0.9 | Rolling forward Goodwill leadsheets for Davison |
| | 2.4 | Rolling forward Corporate leadsheets |
| | 0.7 | Rolling forward lead schedules for Davison Treasury Process |
| 9/22/2005 | 0.2 | Phone call with M.McDonnell (PwC) on how to use the Summary of Comfort tool |
| 9/23/2005 | 0.5 | Rolling forward Goodwill leadsheets for Corporate |
| | 1.0 | Rolling forward Corporate leadsheets: Intangibles, Tax, and Non-core operationg expenses |
| | <u>57.3</u> | Total Grace Financial Statement Audit Charged Hours |

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|-----------|-----|---|
| | | Making testing selections for Lake Charles 404 work and going over selections with R. Grady |
| 9/1/2005 | 2.4 | (PwC) |
| 9/2/2005 | 1.5 | Updating the Lake Charles Risk Control Matrix to reflect planned reliance on Internal Audit |
| 9/6/2005 | 0.2 | Calling Kristen Kopp (Grace) to inquire about a Goods Issued question from Elkridge |
| 9/12/2005 | 4.0 | Formatting Corporate Risk Control Matrix |
| | 3.2 | Formatting Davison Risk Control Matrix |
| 9/13/2005 | 2.0 | Formatting 65th Street Risk Control Matrix |
| | 1.3 | Formatting Darex 51st Street Risk Control Matrix |
| | 1.0 | Formatting SBM 51st Street Risk Control Matrix |
| | 3.0 | Formatting 51st Street Risk Control Matrix |
| | 1.7 | Formatting SCC 51st Street Risk Control Matrix |
| 9/19/2005 | 0.6 | Reviewing process maps - Chicago 71st Street |
| 9/20/2005 | 2.6 | 404 Testing for Lake Charles items received via email |
| | 1.4 | Reviewing process maps / preparing questions to walkthrough Davison Credit & Collections |
| | 1.7 | Walkthrough of Credit & Collections with L.Marchman (Grace) and E.Margolius (PwC) |

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| 9/22/2005 | 0.7 | Reviewing process maps of Capital Asset Management Process for meeting with B.Kelly (Grace) |
| | | Deciding which reports need to be run in SAP for GPC Chicago plants and compiling a list for |
| | 1.3 | M.McDonnell (PwC) |
| | | Preparing questions for meeting with B.Kelly on Capital Asset Mgt. and reviewing related materials |
| | 1.0 | in the database |
| 9/23/2005 | 1.4 | Walkthrough of Capital Asset Management with B.Kelly (Grace) and E.Margolius (PwC) and |
| | | E.Jones (Grace) |
| | | Downloading / reading information sent from B.Kelly (Grace) surrounding the Fixed Asset GCAP |
| | 2.0 | process |
| | 2.0 | Beginning documentation of Fixed Asset Additions & Disposals process |
| 9/26/2005 | 0.2 | Emailing E.Jones (Grace) request for follow up walkthrough information |
| | 0.8 | Reviewing documents received from E.Jones |
| | 3.0 | Documenting walkthrough of Fixed Assets Additions & Disposals processes |
| | 1.0 | Preparing for Chicago 71st street 404 trip by reviewing process maps and controls |
| | | Walkthrough of all processes at Chicago 71st Street with Plant Manager Nathan Carpenter |
| 9/27/2005 | 2.0 | (Grace) |
| | 2.5 | Testing of Inventory controls |
| | 1.0 | Walkthrough of Payroll process with J. Palermo (Grace) for Chicago 71st Street |
| | 1.0 | Reperformance of internal audit testing |
| | 1.5 | Testing of Payroll controls |
| 9/28/2005 | 0.6 | Preparing for Inventory walkthroughs with Walter Revoir (Grace) |
| | 1.0 | Follow up on Inventory testing / walkthrough Inventory processes with Ben Craft (Grace) |
| | 2.0 | Walkthrough Inventory processes with Walter Revoir and Eric Meeter (Grace) |
| | 0.4 | Meeting with Nathan Carpenter (Grace) to wrap up site visit |
| | 1.5 | Documenting results of tests of controls and Internal Audit reperformance |
| 9/29/2005 | 2.0 | Documenting walkthrough of Payroll process |
| | 5.0 | Travel Time from leaving hotel to arrival back from Chicago during business hours |
| | 1.0 | Reviewing GPC PBC lists for reports to run |
| | 1.0 | Wrapping up documentation of Chicago 71st St. testing / walkthroughs |
| | 0.7 | Documenting fixed assets procedures for Columbia |
| | | Entering Internal Audit's process maps into all relevant MyClient Sections for Davison and |
| | 3.0 | Corporate |
| | | Using SAP to run reports for GPC team in Cambridge for goods receipts, etc. for Chicago 51st |
| | 2.1 | Street 404 testing |
| | <u>68.3</u> | Total Grace Sarbanes Oxley Charged Hours |
| <u>125.6</u> | | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|-----------------------|-------|--|
| Name: Erica Margolius | | |
| 9/1/2005 | 0.7 | Research flights for visit to Lake Charles, LA for 404 site visit |
| | 0.5 | Review Lake Charles test plan as completed in draft form by L. Keorlet (PwC) |
| | 0.3 | Review PBC list for Lake Charles, prepared by L. Keorlet (PwC) |
| 9/6/2005 | 0.3 | Update independence database for RTA group PwC employees |
| | 0.5 | Send out initial US confirmations for RTA group PwC employees |
| | | Complete testing for Silicas Physical Inventory testing for 404 work for blind counts obtained from |
| | 0.6 | D. Kiskis (Grace) |
| | 0.8 | Create an agenda for 2pm call with L. Breaux (Grace) and R. Grady (PwC) |
| | 0.2 | Review more updated PBC list for Lake Charles in preparation for call with L. Breaux (Grace) |
| | 0.4 | Phone meeting with L. Breaux (Grace) to discuss upcoming 404 visit |
| | 0.3 | Update planning steps in database for independence confirmation status as of today |
| | | Speak to L. Anton (Grace) about obtaining ZDFC reports for 404 testing for Silicas at Curtis Bay. |
| | 0.6 | Obtain documents from L. Anton (Grace). |
| | 0.5 | Review Lake Charles Prepared by Client and 404 Matrices for upcoming testing |
| | 0.7 | Review PwC audit guide for steps taken when former PwC employee joins client firm |
| | | Meet with A. Awal (Grace) concerning former employment with PwC and roles/responsibilities at |
| | 0.5 | WR Grace |
| | 1.0 | Create an exceptions report for Curtis Bay 404 testing; email report to J. Afuang (PwC) |
| | | Review Global Entity Management System database tutorial to update DUNS numbers and |
| | 1.0 | Hierarchy for W.R. Grace & Co. Subsidiaries |
| | 1.5 | Continue to validate GEMS DUNS numbers for W.R. Grace Subsidiaries |
| | 0.5 | Email National Staff, Jennifer Stevens (PwC), concerning independence status of A. Awal (Grace) |
| | | Update manual testing excel files for Curtis Bay product lines for testing of order status reports |
| 9/7/2005 | 0.7 | emailed by J. Afuang (PwC) |
| | | Review updated planning responsibility matrix emailed by R. Grady (PwC); review new steps in |
| | 0.2 | database assigned for completion |
| | | Update documentation for planning step "Obtain confirmations regarding independence . . ."; |
| | 0.4 | mark step as complete in database |
| | | Update independence database for change in W.R. Grace Mexico PwC partner to Jose Luis |
| | 0.4 | Guzman (PwC); send out new foreign confirmation |
| | | Update independence database for change in W.R. Grace Thailand PwC partner to Somporn |
| | 0.4 | Wuttiwattana (PwC); send out new foreign confirmation |
| | | Create independence confirms for Marshall Zvarevashe and Claudio Lee and grant both access to |
| | 0.4 | 2005 database |
| | 0.6 | Review Curtis Bay documentation to make sure all documented and no outstandings |
| | 0.5 | Update draft of Curtis Bay exception report for 404 testing; email to R. Grady (PwC) |
| | | Email P. Reinhardt (PwC) about Advanced Refining Technology entities in the GEMS |
| | 0.2 | (Independence) database |
| | 1.0 | Review listing of W.R. Grace legal entities as listed on Grace's intranet |
| | | Call M. Sprinkle (Grace) regarding questionable Grace subsidiaries listed in Dunn & Bradstreet |
| | 0.6 | database for verification of affiliation with Grace |
| | | Continue to update GEMS database for Grace Subsidiaries, Dunn & Bradstreet code numbers, |
| | 4.7 | and relationships to W.R. Grace |
| 9/8/2005 | | Call L. Breaux (Grace) at Lake Charles location to discuss upcoming 404 testing and ability to |
| | 0.5 | perform remote testing at Columbia location |
| | | Create remote PBC (Prepared By Client) word document for Lake Charles 404 testing; email to L. |
| | 0.8 | Breaux (Grace) |
| | | Read email from M. Bosseler (PwC) about data management group testing for W.R. Grace. |
| | 0.3 | Research files for 2004 trial balances. Email M. Bosseler (PwC) for further details of files needed. |
| | 0.5 | Speak with J. Reilly (Grace) about getting 2004 detailed SOAR trial balances |
| | 0.9 | Update independence database for PwC SPA employees |
| | 0.2 | Update GEMS (Independence) database for change in PwC Germany partner to Philip Marshall |
| | 1.1 | Use Grace intranet to obtain addresses to update GEMS for Grace subsidiaries |

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| | 5.0 | Continue to update GEMS database for Grace Subsidiaries, Dunn & Bradstreet code numbers, and relationships to W.R. Grace |
| 9/9/2005 | 0.3 | Email R. Grady (PwC) about obtaining an updated list of foreign partners working on W.R. Grace to update GEMS database |
| | 0.1 | Email Luc Discry (PwC) about duplicate entry in GEMS for "Grace NV" |
| | 0.2 | Email M. Sprinkle (Grace) listing of Grace entities from Dunn & Bradstreet database which are supposedly subsidiaries of Grace to update GEMS database for independence purposes |
| | 0.2 | Email R. Grady (PwC) updated Curtis Bay matrices and walkthrough documents from 404 testing |
| | 0.5 | Meeting with R. Grady (PwC) to discuss questions concerning planning steps and status of 404 testing |
| | 0.9 | Meeting with R. Grady and L. Keorlet (PwC) to discuss questions concerning 404 visit and update of integrated database |
| | 2.8 | Continue updating GEMS database for validation of W.R. Grace hierarchy and Dunn & Bradstreet code numbers |
| | 0.7 | Validate Dunn & Bradstreet numbers for all Grace subsidiaries as entered into GEMS |
| | 2.0 | Validate Grace Hierarchy as entered into GEMS |
| | 0.3 | Grant database access and update independence database for William Patterson (PwC) |
| | 0.4 | Document in planning step "Review minutes of meetings and obtain and review new significant contracts and agreements"; Mark step as complete |
| 9/12/2005 | 0.3 | Email L. Keorlet (PwC) the Davison Columbia and Corporate matrices to format for 404 testing |
| | 0.8 | Reformat Chicago 71st St. Matrix for upcoming 404 testing |
| | 1.0 | Design test plan for Chicago 71st St. 404 work |
| | 0.2 | Email P. Reinhardt Chicago 71st St. matrix with test plan and PBC (provided by client) list for approval |
| | 0.8 | Speak with M. McDonnell and S. David (PwC) about using the Protivit Portal for 404 work for Grace Performance Chemicals |
| | 0.3 | Email M. McDonnell (PwC) GPC 404 matrices |
| | 0.3 | Email M. McDonnell (PwC) further Protivit Portal guidance and sample PBC lists, formatted matrices, and walkthroughs |
| | 0.5 | Call C. Spriggs (PwC) and explain process of formatting 404 matrices for W.R. Grace for Grace Performance Chemicals |
| | 0.2 | Email C. Spriggs (PwC) GPC rough matrices to be formatted for M. McDonnell (PwC) |
| | 0.2 | Email C. Spriggs (PwC) charge code for W.R. Grace |
| | 0.6 | Update documentation for planning step "Obtain confirmations regarding independence, required representations regarding PCAOB Auditing Standard No. 3, "Audit Documentation," and other matters from non-PwC firms relating to a Public and Non-Public entity"; mark step as complete. |
| | 0.8 | Begin documenting in planning step "Perform required independence procedures"; mark step as complete |
| | 0.5 | Begin documenting in planning step "Evaluate audit and non-audit services"; mark step as complete in database |
| | 0.5 | Begin documenting in planning step "Obtain independence confirmations"; mark step as complete in database |
| | 1.2 | Update documentation for planning step "Consider potential significant and complex accounting matters"; research EITF 94-3 in Comperio (PwC research database); mark step as complete |
| | 0.3 | Document in planning step "Assess the risk that the client may not be able to continue as a going concern"; mark step as complete |
| | 0.6 | Research Grace intranet and internet for compensation charter (2005) |
| | 0.8 | Update documentaiton in planning step "Obtain Compensation Committee's charter"; mark step as complete |
| | 1.3 | Coach L. Keorlet (PwC) on how to roll forward Q2 database to create Q3 database |
| 9/13/2005 | 0.5 | Email C. Spriggs (PwC) about specifics concerning formatting of Grace 404 matrices after review of first one completed |
| | 0.3 | Email S. Landers and G. Demory (Grace) about referring their names to the GPC team (S. David and M. McDonnell - PwC). |
| | 0.4 | Speak to M. Bosseller (PwC) about obtaining trial balances for use by the data management group |
| | 0.2 | Email J. Reilly (PwC) to request SOAR detailed trial balances on behalf of M. Bosseller (PwC) |
| | 2.1 | Create a rough draft of the 3 Fraud Critical Matters for the planning section of the year end integrated database |
| | 0.2 | Email R. Grady (PwC) the draft copy of 3 fraud critical matters |
| | 0.6 | Call N. Carpenter (Grace) regarding upcoming 404 site visit at Davison Plant, Chicago 71st St. |
| | 0.5 | Email N. Carpenter (Grace) a copy of the PBC list and selections for testing for upcoming 404 site visit and testing |

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| | 0.9 | Document in step "Prepare three separate critical matters - fraud risk assessment"; mark step as complete |
| 9/14/2005 | 1.8 | Create PBC lists for third quarter for both Davison and Corporate; email drafts of both to P. Reinhardt (PwC) |
| | 0.9 | Review updated matrices to forward to PwC GPC team in Cambridge; Email M. McDonnell (PwC) the updated reformatted matrices for GPC 404 testing |
| | 0.4 | Email M. Bosseller (PwC) the finalized trial balances for 2004 for work by the data management group |
| 9/15/2005 | 1.5 | Devise test plan for Davison Columbia 404 testing for capital asset management and credit and collections processes; email to L. Misler (PwC) for review |
| | 1.0 | Update step "Perform walkthrough at Curtis Bay" for Curtis Bay documentation of walkthroughs |
| | 0.2 | Create coaching note for J. Afuang (PwC) to update Curtis Bay walkthrough step for Polyolefin and inventory centralized processes |
| 9/16/2005 | 0.3 | Email N. Carpenter (Grace) about setting up meetings for upcoming 404 visit to Chicago 71st St. |
| | 1.4 | Compile list of outstanding 404 questions for both past and future site visits; email R. Grady, P. Reinhardt and L. Misler (PwC) list of questions |
| | 0.2 | Update Chicago 71st PBC List with contact names as listed by N. Carpenter (Grace) |
| | 0.8 | Update independence database with listing of names emailed by R. Grady (PwC) for data management group (PwC) |
| | 0.5 | Meet with B. Kenny (Grace) for updated understanding of internal audit function |
| | 0.6 | Begin documentation in planning section of database for PwC understanding of internal audit function as outlined by B. Kenny |
| | 0.2 | Email Japan internal audit report to individual computer from Grace portal; emailed to PwC by B. Kenny (Grace) |
| | 1.9 | Review planning section coaching notes; update documentation for planning step "Consider potential significant and complex accounting matters" |
| | 1.0 | Begin creating automated summaries of comfort in Corporate section of database |
| 9/19/2005 | 1.6 | Continue using automated tool to create Summaries of Comfort for entire Corporate section of database. Copy and paste into Word document for tailoring of audit approach. |
| | 2.0 | Go through Word document of summaries of comfort and select steps for removal. Highlight all steps in question. |
| | 0.7 | Review Davison Chemicals Summaries of Comfort with notations for those steps that can tentatively be removed as performed by L. Keorlet (PwC). Edit where necessary. |
| | 0.5 | Review testing documents sent to PwC by L. Breaux (Grace) for remote 404 testing of Lake Charles |
| | 1.8 | Review internal audit reports for Brazil, Japan, South Africa sent by B. Kenny (Grace). update documentation in planning step |
| | 1.0 | Document in planning step "Understand internal audit function and read internal audit reports"; mark step as complete |
| | 0.9 | Use summary of comfort automated tool to create summaries of comfort in ART steps |
| 9/20/2005 | 1.0 | Continue to update, review, and edit summaries of comfort for tailored audit approach |
| | 0.3 | Email Corporate and Davison edited summaries of comfort to R. Grady (PwC) for review. |
| | 1.5 | Review internal audit flowcharts in preparation for credit & collections walkthrough; create list of questions to ask during interview |
| | 1.7 | Meet with L. Marchman (Grace) for walkthrough of credit & collections process. |
| | 3.5 | Begin documenting results of Credit & Collections walkthrough |
| | 0.8 | Devise method to document 404 work in the database in a uniform manner |
| 9/21/2005 | 0.2 | Email R. Grady (PwC) a copy of the environmental matrix for 404 testing. |
| | 0.8 | Make travel arrangements for Chicago 71st 404 site visit. |
| | 0.5 | Update independence database and 2005 integrated audit access list for PwC members of Grace Performance Chemicals Team |
| | 1.9 | Continue documenting results of Credit & Collections walkthrough |
| | 0.3 | Meet with A. Rhaab (Grace) about setting credit limits in SAP |
| | 0.6 | Meet with M. Mears (Grace) concerning daily cash logs and wire transactions |
| | 0.5 | Review process of creating manual journal entries with L. Marchman (Grace) |
| | 0.5 | Meet with H. Telapchick (Grace) about process of collecting cash that is sent to Grace instead of to the lockbox |
| | 1.6 | Continue documenting results of Credit & Collections walkthrough |
| | 1.0 | Review and address coaching notes in the planning section |

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| 9/22/2005 | 1.5 | Review planning section of integrated database for coaching notes. Email R. Grady (PwC) concerning outdated version of 3 fraud critical matters contained in step. |
| | 0.9 | Review internal audit flowcharts for Capital Asset Management process |
| | 1.0 | Meet with B. Kelly (Grace) to perform Capital Asset Management Walkthrough |
| | 1.4 | Meet with E. Jones (Grace) to perform Capital Asset Management Walkthrough |
| | 2.0 | Continue documenting results of Credit & Collections walkthrough |
| | 0.4 | Call M. McDonnell (PwC) about 404 planning and previous email |
| 9/23/2005 | | Reply to email from C. Chen (PwC) regarding access to 2005 database and independence confirmations |
| | 0.2 | |
| | 1.0 | Update 3 fraud critical matters for details from D. Lloyd Coaching note |
| | | Update step "Consideration of Fraud - 3 Required Critical Matters" for updated critical matter document; mark step as complete. Create coaching notes for R. Grady and D. Lloyd (PwC) to remark step as reviewed |
| | 0.3 | |
| | 1.6 | Continue to update documentation for Credit & Collections process walkthrough |
| | | Use copy machine to scan and email soft copy versions of walkthrough support for attachment in database |
| | 0.8 | |
| | 0.6 | Update step in database for credit & collections walkthrough |
| 9/26/2005 | 0.3 | Review update email sent by R. Grady (PwC) regarding status of Lake Charles, LA due to hurricane Rita |
| | | Review internal audit flowcharts for high level meeting with Plant Manager N. Carpenter (Grace) for 404 walkthrough of Chicago 71st St. plant |
| | 1.0 | |
| | | Walkthrough of all processes at Chicago 71st Street with Plant Manager Nathan Carpenter (Grace) |
| | 2.0 | |
| | | Review internal audit flowcharts regarding payroll process for meeting with J. Palermo (Grace) for 404 walkthrough of Chicago 71st St. plant; make notes for questions |
| | 0.4 | |
| | 1.0 | Walkthrough of Payroll process with J. Palermo (Grace) for Chicago 71st Street |
| | 2.3 | Begin documentation of inventory walkthrough with N. Carpenter (PwC) |
| | | Set up meetings with B. Craft and W. Revoir (Grace) to discuss more detailed version of inventory process of Chicago 71st St. |
| | 0.4 | |
| | 0.3 | Discuss with N. Carpenter (Grace) outstanding testing items |
| 9/27/2005 | | Review coaching notes Continue documenting in planning step "Perform procedures to identify employment relationships"; mark step as complete |
| | 0.6 | |
| | 1.0 | Follow up on Inventory testing / walkthrough Inventory processes with Ben Craft (Grace) |
| | 2.0 | Walkthrough Inventory processes with Walter Revoir and Eric Meeter (Grace) |
| | 0.4 | Meeting with Nathan Carpenter (Grace) to wrap up site visit |
| | 2.1 | Continue to document inventory walkthrough for Chicago 71st St. |
| | 0.5 | Phone conversation with R. Grady about status of 404 testing at Chicago 71st St. |
| 9/28/2005 | 2.3 | Complete documentation for inventory walkthrough at Chicago 71st St. Organize walkthrough support documents in external binder |
| | | |
| 9/28/2005 | 0.3 | Email R. Grady (PwC) income tax 404 matrix for use by income tax team in Florida |

122.1

Total Grace Darex Puerto Rico Charged Hours

122.1

Total Hours

WR Grace & Co., Inc.
 Time Summary Report - Audit
 Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|--------------------------------|-------------|---|
| Name: Michael McDonnell | | |
| Audit Hours | | |
| 9/12/2005 | 2.0 | Prep for 404 call, Walkthrough examples of Grace 404 matrices and testing with corp team. Also tutorial with the corp team on how to use the internal audit control tesitng portal. |
| 9/13/2005 | 0.8 | Cooridating the teams for 404 testing in Chicago at plants 51st and 65th street. Also booking flights for the team. |
| | 1.2 | Complete staffing budget for the fy 2005 audit. |
| 9/14/2005 | 1.0 | Reading through the matrices for Chicago 51st and 65th street |
| 9/20/2005 | 2.0 | Reviewing 404 matrices for Cambridge and beginning the selcetion for testing process |
| 9/21/2005 | 1.5 | Reviewing making the test selections for Chicago 51st street location, and choosing sample sizess for plants 51th str |
| | 1.0 | Reviewing making the test selections for Chicago 65th street location, and choosing sample sizess for plants 65th street |
| | 1.5 | Finish making selections for cambridge and choosing the sample sizes. |
| | 2.0 | reviewing internal audit's work for the 51street locations. |
| 9/29/2005 | 2.0 | Coordinating with the corp team to run the sap reports to make selections from for the testing |
| | 2.0 | reviewing internal Audits work for the 65th and Cambrige locations from the portal. |
| 9/30/2005 | 1.5 | Making the selections from SAP reports |
| | 3.0 | Creating the PBC list for the client, detail of all controls to be tested including the samples for each control to be tested. |
| | 0.8 | Communicating/Coordinating with 51st street for the expectations and timing of the site visit. Also discussing the sample sizes selected. |
| | 1.8 | Creating the PBC list for 65th street and making the selections of samples from the SAP reports. |
| | <u>24.0</u> | Total Grace Darex Puerto Rico Charged Hours |
| | <u>24.0</u> | Total Hours |

WR Grace & Co., Inc.
 Time Summary Report - Audit
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| Date | Hours | Description of Services Provided |
|---------------------------------|------------|--|
| Name: Christopher W Park | | |
| Audit Hours | | |
| 9/4/2005 | 1.9 | Incorporate D. Lloyd's (PwC) and R. Grady's (PwC) comments into the 2005 International Instruction Letter and Deliverables |
| 9/13/2005 | 0.9 | Draft Email for Interntaional Instruction Letter and Deliverables |
| 9/19/2005 | 0.5 | Incorporate B. Bishop's (PwC) comments into the 2005 International Instruction Letter and Deliverables |
| | 0.9 | Draft ART International Instruction Letter |
| 9/21/2005 | 0.5 | Update Letter for Bank Confirmation Deliverable |
| | 0.5 | Draft Bank Confirmation Deliverable |
| | 0.4 | Send Email to International Teams including 2005 International Instruction Letter and Deliverables |
| | 0.5 | Update Teamfind and Communications Database for appropriate International Team Members |
| | <u>6.1</u> | Total Grace Darex Puerto Rico Charged Hours |
| | <u>6.1</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|---------------------|------------|---|
| Name: Evelyn Fisher | | |
| Audit Hours | | |
| 9/19/2005 | 0.1 | Phone meeting with Christopher Park(PwC) to discuss WR Grace International and Advanced Refining Technologies fiscal year 2005 Group Instruction reports. |
| | 2.2 | Prepared a draft for Advanced Refining Technologies Group Instructions report for fiscal year 2005. |
| 9/20/2005 | 0.1 | Phone meeting with Ryan Grady (PwC) to discuss updating work schedules and estimated budgets. |
| | 0.9 | Updated estimated hours per person budgeted for audit work on WR Grace through February. |
| | 0.2 | Phone meeting with Ryan Grady (PwC) to discuss updating WR Grace Engagement Profitability Tool. |
| | 3.1 | Updated the Engagement Profitability Tool (EPT) by using information from the Work In Progress (WIP) report. |
| 9/21/2005 | 0.1 | Reading an e-mail from Ryan Grady (PwC) about updating the Engagement Profitability Tool (EPT) and the WR Grace scheduling excel file. |
| | 1.6 | Updating and verifying information with in the Engagement Profitability Tool and the WR Grace scheduling file. |
| | 0.1 | Writing/sending an e-mail to Ryan Grady(PwC) concerning the updates on the Engagement Profitability Tool and the WR Grace scheduling file. |
| 9/27/2005 | 0.1 | Meeting with Ryan Grady (PwC) to discuss updates to WR Grace work schedules and budgeting spreadsheets. |
| | 1.3 | Updating and reorganizing the Engagement Profitability Tool and the WR Grace scheduling file. |
| | <u>9.8</u> | Total Grace Darex Puerto Rico Charged Hours |
| | <u>9.8</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|---------------------|------------|--|
| Name: Casey Spriggs | | |
| Audit Hours | | |
| 9/12/2005 | 1.5 | Cleaned up Chicago 51st Street RCM (risk control matrix) |
| 9/13/2005 | 0.3 | Cleaned up Chicago 51st Street RCM |
| | 1.2 | Cleaned up Chicago SCC 51st RCM |
| | 1.0 | Cleaned up Chicago SMB 51st RCM |
| | 1.0 | Cleaned up Chicago Darex 51st RCM |
| | 1.0 | Cleaned up Chicago 65th Street RCM |
| | 0.5 | Cleaned up Cambridge, MA RCM |
| 9/14/2005 | 1.5 | Cleaned up Cambridge, MA RCM |
| | <u>8.0</u> | Total Grace Darex Puerto Rico Charged Hours |
| | <u>8.0</u> | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|--------------------------|-------|---|
| Name: Moon Y Park | | |
| Audit Hours | | |
| 9/23/2005 | 1.0 | Attend Grace Kick-off meeting |
| | 1.0 | Gather Grace's 2005 Information Technology documentation for PwC engagement team. The documents include: Computer Operations, Security, and Change Management |
| 9/25/2005 | 2.2 | Print out Grace's 2005 Information Technology documentation and compile into binders. The documents include: Computer Operations, Security, and Change Management |
| | 0.3 | Attend safety training provided by B. Jurd (Grace) |
| 9/26/2005 | 1.2 | Prepare and distribute walkthrough templates on Computer Operations, Security, and Change Management for PwC engagement team |
| | 2.4 | Review Grace's test plan on Wide Area Network and SAP Change Management |
| | 2.8 | Discuss controls related to Wide Area Network and SAP Change Management with F. Barnard (PwC) |
| | 2.1 | Read Grace's updated policies and procedures on SAP Change Management |
| | 1.3 | Perform administrative tasks for trip to Cambridge, MA |
| 9/27/2005 | 2.1 | Define walkthrough procedures on Wide Area Network |
| | 1.2 | Read Grace's Network Operations Narrative |
| | 3.6 | Review Grace's test plan on Infrastructure Change Management |
| | 0.6 | Print out updated policies and procedures on SAP Change Management |
| | 0.5 | Send emails to schedule meeting with A. Barquin (Grace) and R. Schoff (Grace) for walkthrough on Wide Area Network and Infrastructure Change Management |
| 9/28/2005 | 1.9 | Create and update walkthrough and testing status tracking sheet |
| | 3.0 | Define walkthrough procedures for Infrastructure Change Management |
| 9/29/2005 | 0.4 | Review walkthrough procedures for Infrastructure Change Management with C. Chen (PwC) |
| | 0.7 | Modify walkthrough procedures for Infrastructure Change Management |
| | 0.9 | Discuss testing procedures for Infrastructure Change Management with B. Merrick (PwC) |
| | 1.9 | Read and understand Infrastructure Change Management Narrative |
| | 0.3 | Meet with engagement team and discuss walk through procedures |
| | 0.2 | Update walkthrough and testing status tracking sheet |
| <u>31.6</u> | | Total Grace Darex Puerto Rico Charged Hours |
| <u>31.6</u> | | Total Hours |

WR Grace & Co., Inc.
 Time Summary Report - Audit
 Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|--------------------------|-------------|--|
| Name: Thomas S Masterson | | |
| 9/26/05 | 5.3 | Reviewing Oracle controls and plaing findigs into work program. |
| | 0.5 | Meeting with Pete Wood (Grace) and Mamani Datta (PwC) to discuss UNIX controls. |
| | 0.5 | Meeting with Donna Wilson (Grace) and Mamani Datta (PwC) to discuss Oracle controls. |
| 9/27/05 | 2.6 | Reviewing UNIX controls and placing findings into work program. |
| | 5.5 | Reviewing Oracle controls and plaing findigs into work program. |
| 9/28/05 | 2.0 | Reviewing UNIX controls and placing findings into work program. |
| | 5.8 | Creating, reviewing, and finalizing the Threat Matrix. |
| 9/29/05 | 6.0 | Reviewing UNIX controls and placing findings into work program. |
| | 1.0 | Finalizing the Threat Matrix. |
| | 0.8 | Meeting with Francois Barnard (PwC) and Mamani Datta (PwC) to disscus Oracle Threat Matrix. |
| | 1.5 | Modifying Oracle Threat Matrix per meeting with Francois Barnard (PwC) and Mamani Datta (PwC). |
| 9/30/05 | 7.8 | Reviewing UNIX controls and placing findings into work program. |
| | <u>39.3</u> | Total Grace Time Tracking Charged Hours |
| | <u>39.3</u> | Total Hours |

WR Grace & Co., Inc.
 Time Summary Report - Audit
 Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|------------------------------|-------|---|
| Name: Brian F Merrick | | |
| Audit Hours | | |
| 9/26/2005 | 1.0 | Review data center control templates and management documentation with Cindy Chen, PwC. |
| | 1.0 | Discuss notes from internal kick off meeting with Cindy Chen, PwC. |
| | 1.3 | Review the SAP security control templates. |
| | | Discuss and review controls matrix for data center with Marshall Zvarevashe, PwC. |
| | 2.8 | Develop the walkthrough procedures for data center controls. |
| | 3.3 | Develop the walkthrough procedures for SAP security controls. |
| | 0.3 | Participate in safety training conducted by Brett Jurd, Grace H&S. |
| 9/27/2005 | 1.0 | Review the data center walkthrough procedures revisions. |
| | 1.2 | Revise data center walkthrough procedures. |
| | 0.9 | Work on the SAP security walkthrough procedures. |
| | 1.0 | Review the SAP security background documentation. |
| | 1.3 | Revise the SAP security walkthrough procedures. |
| | 0.5 | Print the SAP security supporting documentation. |
| | 0.1 | Coordinate the data center walkthrough with Rich Lewis from Grace. |
| | 0.8 | Review selection of testing procedures with Cindy Chen, PwC. |
| 9/28/2005 | 2.7 | Work on the SAP security testing template. |
| | 0.4 | Review the SAP system overview with Francois Barnard, PwC. |
| | 4.3 | Work on the SAP security testing template. |
| | 2.3 | Review corrections to the SAP security testing template and make necessary revisions |
| 9/29/2005 | 1.1 | Review data center testing controls and documentation. |
| | 1.5 | Work on Data Center testing controls template. |
| | 0.6 | Review Data Center testing controls template with Cindy Chen, PwC. |
| | 1.4 | Review SAP Security testing controls template. |
| | 2.0 | Revise SAP Security testing controls template. |
| | 0.9 | Discuss Infrastructure Change Management test template procedures with Moon Park, PwC. |
| | 2.2 | Work on Wide Area Network testing control template. |
| | | |
| <u>35.9</u> | | Total Grace Time Tracking Charged Hours |
| <u>35.9</u> | | Total Hours |

WR Grace & Co., Inc.
Time Summary Report - Audit
Month ended September 30, 2005

| Date | Hours | Description of Services Provided |
|-------------------|-------|---|
| Name: Claudio Lee | | |
| Audit Hours | | |
| 9/15/2005 | 2.5 | Compare 2005 matrix with 2004 matrix on SAP, SOAR, Ceridian, and Infrastructure. |
| 9/23/2005 | 0.9 | Downloaded files from Grace Portal and organized into zip file. |
| 9/23/2005 | 1.0 | Internal SPA group Grace kick off meeting. |
| 9/26/2005 | 2.7 | Review backup scheduling & recovery controls for the current year. |
| 9/26/2005 | 1.0 | Review Data Center Control matrix templates and management documentation with C.Y.Chen(PwC). |
| 9/26/2005 | 4.5 | Develop walkthrough procedures for backup scheduling & recovery controls. |
| 9/26/2005 | 0.3 | Attend safety training with B.Jurd(Grace). |
| 9/26/2005 | 0.8 | Review backup scheduling & recovery walkthrough procedures from 2004. |
| 9/27/2005 | 0.7 | Review WR Grace Cambridge Disaster Recovery Plan. |
| 9/27/2005 | 0.8 | Compare walkthrough procedures for Backup Scheduling & Recovery with Disaster Recovery manual. |
| 9/27/2005 | 1.1 | Set up matrix for Backup Scheduling & Recovery test plans. |
| 9/27/2005 | 0.9 | Review walkthrough procedures on Backup Scheduling & Recovery with F.Barnard(PWC). |
| 9/27/2005 | 1.8 | Revise walkthrough procedures on Backup Scheduling & Recovery section. |
| 9/27/2005 | 1.2 | Review WR Grace IT Environment documentation for the Columbia Data Centers. |
| 9/27/2005 | 2.4 | Update IT control matrix with bucket classification for testing purposes. |
| 9/27/2005 | 0.3 | Review structure of both buckets matrix and test plan matrix for Data Center with C.Y.Chen(PwC) |
| 9/28/2005 | 0.9 | Meet with R.Lewis(Grace) concerning Data Center controls |
| 9/28/2005 | 0.8 | Review client's documentation and prepare for Columbia Data Center Walkthrough. |
| 9/28/2005 | 1.6 | Meet with D.Hempill (Grace) to gain understanding over physical access around the Columbia, MD data center, un-interrupted power supply system and fire supression system within the data center. |
| 9/28/2005 | 1.2 | Document the Computer Operation and Program Change sections within the PwC MyClient database. |
| 9/28/2005 | 3.8 | Document the Columbia data center walkthrough results. |
| 9/29/2005 | 0.5 | Obtain update Backup Scheduling & Recovery section documentation from the WR Grace Portal. |
| 9/29/2005 | 0.4 | Write walkthrough procedures for Backup Scheduling & Recovery section. |
| 9/29/2005 | 0.6 | Make adjustments and add files to the Computer Operations section of PwC's MyClient database. |
| 9/29/2005 | 1.1 | Review walkthrough results for Data Center & Test Plans for Backup Scheduling & Recovery with M. Zvarevashe(PwC). |
| 9/29/2005 | 0.5 | Update walkthrough procedures for Data Center control matrix. |
| 9/29/2005 | 1.8 | Document Columiba MD data center walkthrough procedures. |
| 9/29/2005 | 0.5 | Meet with D.Dunn(Grace) to gain understanding over the physical access around the Columbia Data Center. |
| 9/29/2005 | 0.4 | Update IT Control matrixs. |
| 9/29/2005 | 0.8 | Develop test plans for Backup Scheduling & Recovery |
| 9/29/2005 | 0.3 | Review data center physical access interview results with C.Chen (PwC) |
| <u>38.1</u> | | Total Grace Darex Puerto Rico Charged Hours |
| <u>38.1</u> | | Total Hours |